Amendments to the Specification:

Please replace the paragraph beginning on page 11, line 1, with the following amended paragraph:

In the third embodiment a thermally conductive and electrically insulating encapsulant 232 (e.g. a highly viscous epoxy) fills the rest of the recess 48 between the die edges 74 and the recessed walls of the second substrate layer 52 and between the underside of the die 34 and the second side 46 of the substrate 32. Thus it occupies the same space as the sealant [[80]]40 and encapsulant 132 together occupy in the second embodiment. This fully encapsulates the underside of the die 34 and enhances the thermal dissipation from the die to a PCB on which the package is mounted.